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Quarterly Summary of Federal, State, and Local Tax Revenue

January-March 1983

Tax collections of Federal, State, and local governments totaled \$668.9 billion during the 12 months ended with March 1983, a decrease of -1.8 percent over the amount collected during the 12 months ended March 1982. Federal tax collections were \$390.7 billion, down -7.3 percent during this period. State tax collections totaled \$167.1 billion, up 4.3 percent during this period, and local government taxes amounted to \$111.2 billion, an increase of 11.6 percent. Table A provides a summary by type of tax for the 12 month periods ending March 1983 and March 1982.

During the first quarter of calendar 1983, collections of Federal, State, and local taxes amounted to \$159.3 billion.

Compared to the corresponding quarter of 1982 this is a decrease of -\$.3 billion or -.2 percent.

National totals, Federal, State, and local, are shown in table 1. Federal government amounts are shown in table 2 and State and local government amounts are shown in table 3.

Table 5 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 5 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table A. Twelve-Month Federal, State, and Local Tax Collections: March 1983 and 1982

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent change
	1983	1982	
Total.....	\$668,922	\$681,305	-1.8
Individual income.....	353,596	347,199	1.8
Corporation net income.....	51,750	75,366	-31.3
Property.....	88,878	78,686	13.0
Customs, general sales and gross receipts...	71,062	68,613	3.6
Motor fuel.....	15,471	15,064	2.7
Alcoholic beverage sales.....	8,470	8,432	.5
Tobacco product sales.....	7,095	6,668	6.4
All other.....	72,600	81,277	-10.7

Note: Because of rounding, detail may not add to totals.

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INTRODUCTION

TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctuations in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in successive quarters is more meaningful, as the underlying long-term movement of the data are more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$70.8 billion during the first

Table B. Seasonally Adjusted State and Local Tax Collections, First Quarter 1983 and Prior Periods

Type of tax	Seasonally adjusted collections (millions of dollars)			Percentage change, tax collections in 1st quarter 1983 from--	
	1983		1982	4th quarter 1982	1st quarter 1982
	1st quarter	4th quarter	1st quarter		
Total.....	\$70,845	\$69,142	\$66,623	2.5	6.3
Property.....	22,905	21,454	20,890	6.8	9.7
Other than property.....	47,940	47,688	45,733	.5	4.8
General sales and gross receipts.....	15,918	15,737	15,010	1.2	6.1
Individual income.....	14,347	13,469	12,983	6.5	10.5
Corporation net income.....	3,085	3,172	3,413	-2.7	-9.6
Motor fuel.....	2,683	2,757	2,612	-2.6	2.7
Motor vehicle and operators' licenses.	1,484	1,772	1,500	-16.3	-1.1
Other.....	10,423	10,781	10,215	-3.3	2.0
BY LEVEL OF GOVERNMENT					
State.....	42,138	42,226	40,167	-.2	4.9
Local.....	28,505	26,935	26,225	5.8	8.7

quarter of calendar 1983. This is a 2.5 percent increase from the \$69.1 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table 4 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1977, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through first quarter 1983. These factors are presented in Appendix B for the period 1977 through first quarter 1983.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

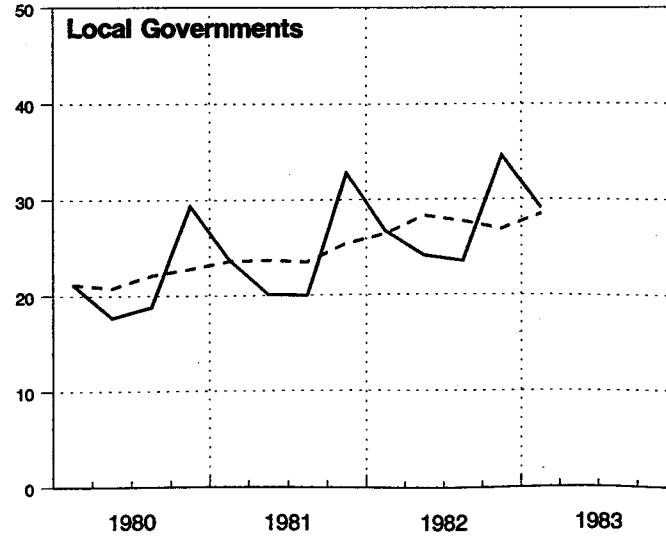
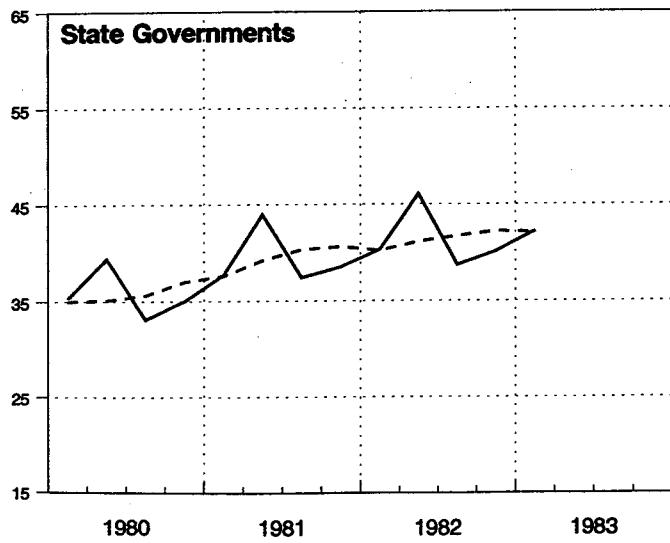
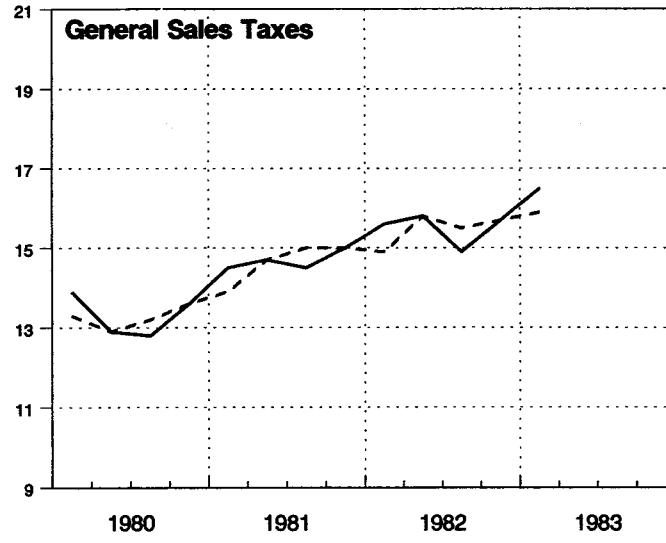
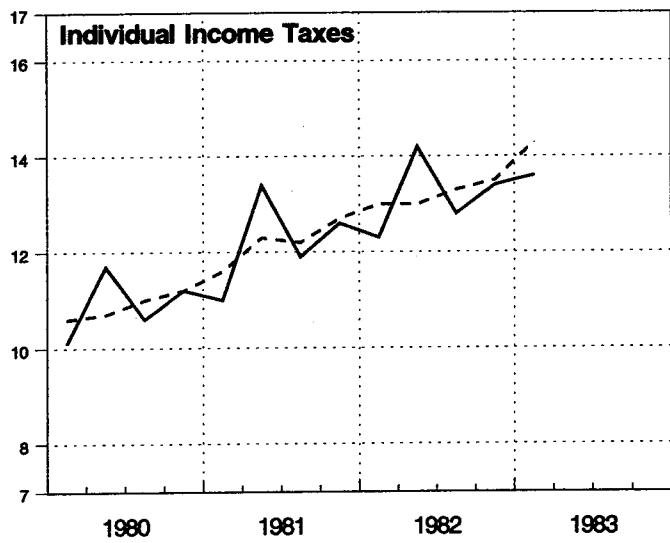
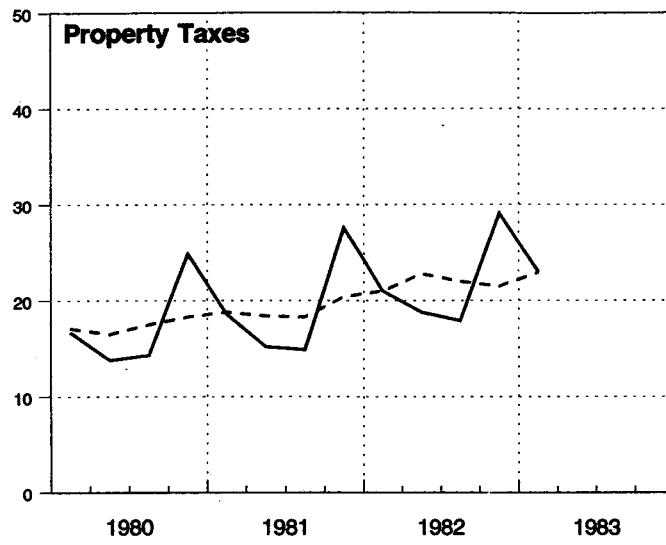
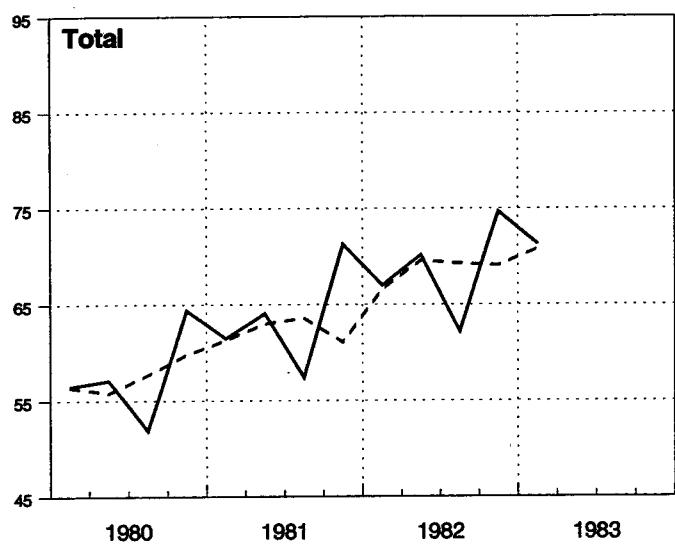
The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 8 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1982 and State Government Finances in 1981. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1980-81.

**Quarterly Tax Collections
of State and Local Governments,
by Level of Government
and for Selected Types of Taxes:
1980 to 1983 (in Billions of Dollars)**

— Actual tax collections
- - - Seasonally-adjusted tax collections



Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the computation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to-quarter. Revisions result entirely from changes to the underlying data base or the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1978, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 73 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning this report, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, D.C. 20233 (301/763-5151).

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter 1983 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTERS											
1983:											
1st quarter.....	159 303	88 050	71 253	83 993	8 450	23 025	18 214	3 746	1 934	2 058	17 883
1982:											
4th quarter.....	162 727	88 075	74 652	81 627	9 527	29 143	17 800	3 830	1 721	2 099	16 980
3d quarter.....	160 173	97 994	62 179	90 290	9 999	17 861	17 120	3 972	1 778	2 204	16 949
2d quarter.....	186 719	116 568	70 151	97 686	23 774	18 849	17 928	3 923	1 662	2 109	20 788
1st quarter.....	159 627	92 655	66 972	79 380	14 217	20 958	17 732	3 745	1 574	1 930	20 091
1981:											
4th quarter.....	169 172	97 908	71 264	82 744	15 084	27 602	17 333	3 910	1 668	2 116	18 715
3d quarter.....	162 396	105 042	57 354	88 793	14 917	14 900	16 795	3 862	1 720	2 304	19 105
2d quarter.....	190 110	125 974	64 136	96 282	31 148	15 226	16 753	3 547	1 706	2 082	23 366
1st quarter.....	147 441	85 898	61 543	70 990	15 013	18 613	16 392	3 550	1 539	2 064	19 280
1980:											
4th quarter.....	153 187	88 800	64 387	76 939	14 419	24 858	15 412	3 795	1 672	2 008	14 084
3d quarter.....	143 307	91 392	51 915	76 881	15 131	14 345	14 726	3 637	1 647	2 254	14 686
2d quarter.....	163 956	106 857	57 099	80 241	31 102	13 754	14 729	3 536	1 615	1 965	17 014
1st quarter.....	129 458	72 979	56 479	61 493	16 570	16 658	15 643	3 656	1 630	2 012	11 796
1979:											
4th quarter.....	139 014	79 553	59 461	68 176	15 515	23 008	14 668	3 867	1 450	2 089	10 240
3d quarter.....	128 185	79 828	48 357	67 338	15 527	14 028	13 979	3 711	1 817	2 219	9 566
2d quarter.....	153 716	101 389	52 327	75 347	31 298	13 088	13 902	3 721	1 553	1 942	12 865
1st quarter.....	118 380	67 237	51 143	55 051	16 022	15 422	14 276	3 767	1 447	1 946	10 449
12 MONTHS ENDING											
March 1983.....	668 922	390 687	278 235	353 596	51 750	88 878	71 062	15 471	7 095	8 470	72 600
December 1982.....	669 246	395 292	273 954	348 983	57 517	86 811	70 580	15 470	6 735	8 342	74 808
September 1982.....	675 691	405 125	270 566	350 100	63 074	85 270	70 113	15 550	6 682	8 359	76 543
June 1982.....	677 914	412 173	265 741	348 603	67 992	82 309	69 788	15 440	6 624	8 459	78 699
March 1982.....	681 305	421 579	259 726	347 199	75 366	78 686	68 613	15 064	6 668	8 432	81 277
December 1981.....	669 119	414 822	254 297	338 809	76 162	76 341	67 273	14 869	6 633	8 566	80 466
September 1981.....	653 134	405 714	247 420	333 004	75 497	73 597	65 352	14 754	6 637	8 458	75 835
June 1981.....	634 045	392 064	241 981	321 092	75 711	73 042	63 283	14 529	6 564	8 408	71 416
March 1981.....	607 891	372 947	234 944	305 051	75 665	71 570	61 259	14 518	6 473	8 291	65 064
December 1980.....	589 908	360 028	229 880	295 554	77 222	69 615	60 510	14 624	6 564	8 239	57 580
September 1980.....	575 735	350 781	224 954	286 791	78 318	67 765	59 766	14 696	6 342	8 320	53 736
June 1980.....	560 613	339 217	221 396	277 248	78 714	67 448	59 019	14 770	6 512	8 285	48 616
March 1980.....	550 373	333 749	216 624	272 354	78 910	66 782	58 192	14 955	6 450	8 262	44 467
December 1979.....	539 295	328 007	211 288	265 912	78 362	65 546	56 825	15 066	6 267	8 196	43 121
September 1979.....	524 617	318 932	205 685	255 422	78 106	63 912	55 609	15 066	6 302	8 182	42 018
June 1979.....	514 292	311 121	203 171	247 089	77 411	63 859	54 472	15 258	6 168	8 130	41 905
March 1979.....	499 112	297 011	202 101	234 967	74 638	65 547	53 310	15 136	6 224	8 167	41 123

Note: Because of rounding, detail may not add to total.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: First Quarter of 1983 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverage ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1983:											
4th quarter.....	88 050	70 353	5 263	1 736	1 162	1 002	1 331	715	4 011	1 402	1 075
1982:											
4th quarter.....	88 075	68 230	7 023	2 110	1 145	639	1 362	485	4 866	1 544	671
3d quarter.....	97 994	77 446	7 168	2 210	1 265	685	1 491	479	4 456	1 900	894
2d quarter.....	116 568	83 521	19 133	2 177	1 237	612	1 353	471	4 707	1 940	1 417
1st quarter.....	92 655	67 044	10 676	2 173	1 226	589	1 227	576	5 808	2 268	1 068
1981:											
4th quarter.....	97 908	70 100	12 230	2 357	1 222	653	1 368	549	6 784	1 883	762
3d quarter.....	105 042	76 936	11 981	2 344	1 208	682	1 626	622	6 925	1 858	860
2d quarter.....	125 974	82 884	26 174	2 091	1 084	638	1 342	441	8 458	1 663	1 199
1st quarter.....	85 898	60 005	11 308	1 874	1 126	606	1 368	544	6 438	1 596	1 033
1980:											
4th quarter.....	88 800	65 726	11 674	1 852	1 260	658	1 331	719	3 324	1 670	586
3d quarter.....	91 392	66 236	12 387	1 951	1 213	632	1 600	688	3 968	1 829	888
2d quarter.....	106 857	68 554	26 205	1 793	1 139	617	1 297	678	3 601	1 584	1 389
1st quarter.....	72 979	51 434	13 166	1 780	1 251	702	1 341	755	218	1 507	825
1979:											
4th quarter.....	79 553	57 845	12 842	1 912	1 284	495	1 447	746	926	1 469	587
3d quarter.....	79 828	57 642	13 020	1 957	1 268	834	1 600	711	451	1 430	915
2d quarter.....	101 389	65 172	26 810	1 967	1 246	564	1 266	653	998	1 296	1 417
1st quarter.....	67 237	46 430	12 729	1 838	1 318	555	1 322	745	522	1 360	418
12 MONTHS ENDING											
March 1983.....	390 687	299 550	38 587	8 233	4 809	2 938	5 537	2 150	18 040	6 786	4 057
December 1982.....	395 292	296 241	44 000	8 670	4 873	2 525	5 433	2 011	19 837	7 652	4 050
September 1982.....	405 125	298 111	49 207	8 917	4 950	2 539	5 439	2 075	21 755	7 991	4 141
June 1982.....	412 173	297 601	54 020	9 051	4 893	2 536	5 574	2 218	24 224	7 949	4 107
March 1982.....	421 579	296 964	61 061	8 965	4 740	2 562	5 563	2 188	27 975	7 672	3 889
December 1981.....	414 822	289 925	61 693	8 666	4 640	2 579	5 704	2 156	28 605	7 000	3 854
September 1981.....	405 714	285 551	61 137	8 161	4 678	2 584	5 667	2 326	25 145	6 787	3 678
June 1981.....	392 064	274 851	65 543	7 768	4 683	2 534	5 641	2 392	22 188	6 758	3 706
March 1981.....	372 947	260 521	61 574	7 470	4 738	2 513	5 596	2 629	17 331	6 679	3 896
December 1980.....	360 028	251 950	63 432	7 376	4 863	2 609	5 569	2 840	11 111	6 590	3 688
September 1980.....	350 781	244 069	64 600	7 436	4 887	2 446	5 685	2 867	8 713	6 389	3 689
June 1980.....	339 217	235 475	65 233	7 442	4 942	2 648	5 685	2 890	5 196	5 990	3 716
March 1980.....	333 749	232 093	65 838	7 616	5 049	2 595	5 654	2 865	2 593	5 702	3 744
December 1979.....	328 007	227 089	65 401	7 674	5 116	2 448	5 635	2 855	2 897	5 555	3 337
September 1979.....	318 932	217 841	65 677	7 688	5 188	2 496	5 629	2 788	2 925	5 411	3 289
June 1979.....	311 121	210 456	65 317	7 680	5 249	2 397	5 582	2 809	3 098	5 348	3 185
March 1979.....	297 011	198 711	65 195	7 557	5 184	2 451	5 665	2 831	3 105	5 296	3 016

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than one percent have been made without specific notation. See text discussion of "Sources of Data and Limitations".

¹Actual U. S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter of 1983 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTERS												
1983:												
1st quarter.....	71 253	42 196	29 057	13 640	3 187	23 025	16 478	2 584	932	727	1 853	8 827
1982:												
4th quarter.....	74 652	40 053	34 599	13 397	2 504	29 143	15 690	2 685	1 082	737	1 443	7 971
3d quarter.....	62 179	38 717	23 462	12 844	2 831	17 861	14 910	2 707	1 093	713	1 488	7 732
2d quarter.....	70 151	46 093	24 058	14 165	4 641	18 849	15 751	2 686	1 050	756	1 892	10 361
1st quarter.....	66 972	40 277	26 695	12 336	3 541	20 958	15 559	2 519	985	703	1 889	8 482
1981:												
4th quarter.....	71 264	38 462	32 802	12 644	2 854	27 602	14 976	2 688	1 015	748	1 317	7 420
3d quarter.....	57 354	37 383	19 971	11 857	2 936	14 900	14 451	2 654	1 038	678	1 377	7 463
2d quarter.....	64 136	44 005	20 131	13 398	4 974	15 226	14 662	2 463	1 068	740	1 707	9 898
1st quarter.....	61 543	37 739	23 804	10 985	3 705	18 613	14 518	2 424	933	696	1 866	7 803
1980:												
4th quarter.....	64 387	34 960	29 427	11 213	2 745	24 858	13 560	2 535	1 014	677	1 200	6 585
3d quarter.....	51 915	33 084	18 831	10 645	2 744	14 345	12 775	2 424	1 015	654	1 253	6 060
2d quarter.....	57 099	39 385	17 715	11 687	4 897	13 754	12 936	2 397	998	668	1 527	8 236
1st quarter.....	56 479	35 253	21 226	10 059	3 404	16 658	13 863	2 405	928	671	1 906	6 585
1979:												
4th quarter.....	59 461	32 241	27 220	10 331	2 673	23 008	12 756	2 583	955	642	1 134	5 379
3d quarter.....	48 357	30 602	17 755	9 696	2 507	14 028	12 022	2 443	983	619	1 065	4 994
2d quarter.....	52 327	35 831	16 496	10 175	4 488	13 088	11 935	2 475	989	676	1 539	6 962
1st quarter.....	51 143	31 670	19 473	8 621	3 293	15 422	12 438	2 449	892	624	1 840	5 564
1978:												
4th quarter.....	53 858	28 780	25 078	9 089	2 141	21 374	11 526	2 511	942	634	1 026	4 615
3d quarter.....	45 843	28 361	17 482	8 748	2 172	13 975	10 893	2 574	948	614	1 066	4 853
2d quarter.....	51 257	33 313	17 944	9 798	3 837	14 776	10 896	2 418	991	630	1 513	6 398
1st quarter.....	47 347	28 767	18 580	7 870	2 987	14 869	10 984	2 277	899	586	1 754	5 121
12 MONTHS ENDING												
March 1983.....	278 235	167 058	111 176	54 046	13 163	88 878	62 829	10 662	4 157	2 933	6 676	34 891
December 1982.....	273 954	165 140	108 814	52 742	13 517	86 811	61 910	10 597	4 210	2 909	6 712	34 546
September 1982.....	270 566	163 549	107 017	51 989	13 867	85 270	61 196	10 600	4 143	2 920	6 586	33 995
June 1982.....	265 741	162 215	103 526	51 002	13 972	82 309	60 737	10 547	4 088	2 885	6 475	33 726
March 1982.....	259 726	160 127	99 599	50 235	14 305	78 686	59 648	10 324	4 106	2 869	6 290	33 263
December 1981.....	254 297	157 589	96 708	48 884	14 469	76 341	58 607	10 229	4 054	2 862	6 267	32 584
September 1981.....	247 420	154 087	93 333	47 453	14 360	73 597	57 191	10 076	4 053	2 791	6 150	31 749
June 1981.....	241 981	149 788	92 193	46 241	14 168	73 042	55 515	9 846	4 030	2 767	6 026	30 346
March 1981.....	234 944	145 168	89 777	44 530	14 091	71 570	53 789	9 780	3 960	2 695	5 846	28 683
December 1980.....	229 880	142 682	87 199	43 604	13 790	69 615	53 134	9 761	3 955	2 670	5 886	27 465
September 1980.....	224 954	139 963	84 992	42 722	13 718	67 765	52 330	9 809	3 896	2 635	5 820	26 258
June 1980.....	221 396	137 481	83 916	41 773	13 481	67 448	51 577	9 828	3 864	2 600	5 632	25 192
March 1980.....	216 624	133 927	82 697	40 261	13 072	66 782	50 576	9 906	3 855	2 608	5 644	23 920
December 1979.....	211 288	130 344	80 944	38 823	12 961	65 546	49 151	9 950	3 819	2 561	5 578	22 899
September 1979.....	205 685	126 883	78 802	37 581	12 429	63 912	47 921	9 878	3 806	2 553	5 470	22 135
June 1979.....	203 171	124 642	78 529	36 635	12 094	63 859	46 792	10 009	3 771	2 548	5 471	21 994
March 1979.....	202 101	122 124	79 977	36 256	11 443	65 547	45 753	9 952	3 773	2 502	5 445	21 430
December 1978.....	198 305	119 221	79 084	35 505	11 137	64 994	44 299	9 780	3 780	2 464	5 359	20 987
September 1978.....	196 959	116 081	80 878	34 309	10 919	67 294	42 698	9 673	3 763	2 431	5 263	20 609
June 1978.....	192 285	112 966	79 319	33 211	10 711	66 006	41 458	9 544	3 770	2 394	5 149	20 042
March 1978.....	186 935	108 843	78 092	31 435	10 146	65 185	40 219	9 467	3 724	2 359	5 040	19 360

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1980-81. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than one percent have been made without specific notation. See text discussion of "Sources of Data and Limitations".

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

Table 4. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter of 1983 and Prior Periods

(Data adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		State ¹	Local ¹	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
AMOUNT (MILLIONS OF DOLLARS)											
QUARTERS											
1983:											
1st quarter.....	70 845	42 138	28 505	22 905	15 918	2 683	14 347	3 085	1 484	10 423	
1982:											
4th quarter.....	69 142	42 226	26 935	21 454	15 737	2 757	13 469	3 172	1 772	10 781	
3d quarter.....	69 284	41 699	27 669	22 006	15 445	2 683	13 280	3 581	1 782	10 507	
2d quarter.....	69 564	41 119	28 340	22 812	15 726	2 717	13 022	3 334	1 725	10 228	
1st quarter.....	66 623	40 167	26 225	20 890	15 010	2 612	12 983	3 413	1 500	10 215	
1981:											
4th quarter.....	66 106	40 598	25 549	20 355	15 029	2 594	12 711	3 661	1 624	10 132	
3d quarter.....	63 620	40 270	23 486	18 266	14 969	2 625	12 260	3 724	1 665	10 111	
2d quarter.....	62 768	39 249	23 686	18 356	14 651	2 491	12 303	3 573	1 555	9 839	
1st quarter.....	61 294	37 559	23 549	18 774	13 979	2 510	11 580	3 542	1 461	9 448	
1980:											
4th quarter.....	59 824	36 997	22 837	18 252	13 632	2 459	11 267	3 552	1 499	9 163	
3d quarter.....	57 705	35 649	22 090	17 529	13 222	2 387	11 017	3 496	1 538	8 516	
2d quarter.....	55 754	35 106	20 795	16 461	12 937	2 422	10 713	3 520	1 388	8 313	
1st quarter.....	56 379	34 982	21 232	17 100	13 327	2 489	10 611	3 211	1 464	8 177	
1979:											
4th quarter.....	55 256	34 249	21 011	16 792	12 850	2 524	10 377	3 505	1 445	7 763	
3d quarter.....	53 787	33 006	20 777	17 094	12 431	2 395	10 070	3 210	1 327	7 260	
2d quarter.....	51 072	31 891	19 270	15 488	11 934	2 493	9 295	3 227	1 401	7 234	
1st quarter.....	51 256	31 304	19 798	16 216	11 918	2 544	9 090	3 061	1 373	7 054	
PERCENT CHANGE FROM PREVIOUS QUARTER											
1983:											
1st quarter.....	2.5	-.2	5.8	6.8	1.1	-2.7	6.5	-2.7	-16.2	-3.3	
1982:											
4th quarter.....	-.2	1.3	-2.7	-2.5	1.9	2.8	1.4	-11.4	-.6	2.6	
3d quarter.....	-.4	1.4	-2.4	-3.5	-1.8	-1.3	2.0	7.4	3.3	2.7	
2d quarter.....	4.4	2.4	8.1	9.2	4.8	4.0	.3	-2.3	15.0	.1	
1st quarter.....	.8	-1.1	2.6	2.6	-.1	.7	2.1	-6.8	-7.6	.8	
1981:											
4th quarter.....	3.9	.8	8.8	11.4	.4	-1.2	3.7	-1.7	-2.4	.2	
3d quarter.....	1.4	2.6	-.8	-.5	2.2	5.4	-.4	4.2	7.1	2.8	
2d quarter.....	2.4	4.5	.6	-2.2	4.8	-.8	6.2	.9	6.4	4.1	
1st quarter.....	2.5	1.5	3.1	2.9	2.5	2.1	2.8	-.3	-2.5	3.1	
1980:											
4th quarter.....	3.7	3.8	3.4	4.1	3.1	3.0	2.3	1.6	-2.6	7.6	
3d quarter.....	3.5	1.5	6.2	6.5	2.2	-1.4	2.8	-.7	10.8	2.4	
2d quarter.....	-1.1	.4	-2.1	-3.7	-2.9	-2.7	1.0	9.6	-5.2	1.7	
1st quarter.....	2.0	2.1	1.1	1.8	3.7	-1.4	2.3	-8.4	1.3	5.3	
1979:											
4th quarter.....	2.7	3.8	1.1	-1.8	3.4	5.4	3.0	9.2	8.9	6.9	
3d quarter.....	5.3	3.5	7.8	10.4	4.2	-3.9	8.3	-.5	-5.3	.4	
2d quarter.....	-.4	1.8	-2.7	-4.4	.1	-2.0	2.3	5.4	2.0	2.6	
1st quarter.....	2.9	1.9	3.3	5.1	2.5	3.1	-.5	7.3	2.1	1.8	

¹Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

QUARTERLY TAX REPORT

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Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1983
and Prior Periods

(Dollar amounts in millions)

Area	Area popula- tion, 1980 ¹	Collections, 12 months ended March			Area	Area popula- tion, 1980 ¹	Collections, 12 months ended March		
		1983	1982	Percent change			1983	1982	Percent change
ALABAMA									
JEFFERSON COUNTY	671 197	110.7	78.1	241.7	POLK COUNTY	303 170	163.5	142.1	15.1
MOBILE COUNTY	364 379	50.4	43.2	16.7	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 508 030	451.7	423.7	6.6	SEDWICK COUNTY	366 531	167.7	158.9	5.5
PIMA COUNTY	531 263	192.6	185.2	4.0	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	340 613	71.3	67.8	5.2	JEFFERSON COUNTY	684 793	159.8	153.8	3.9
CALIFORNIA									
ALAMEDA COUNTY	1 105 379	333.2	303.6	9.7	LOUISIANA				
CONTRA COSTA COUNTY	657 252	294.0	266.3	10.4	EAST BATON ROUGE PARISH	366 164	30.4	48.2	236.9
FRESNO COUNTY	515 013	164.8	153.4	7.4	JEFFERSON PARISH	454 592	85.2	77.2	10.4
KERN COUNTY	403 089	250.8	227.9	10.0	ORLEANS PARISH	557 482	110.3	116.3	-5.2
LOS ANGELES COUNTY	7 477 657	2 238.7	2 148.4	4.2	MARYLAND				
MONTEREY COUNTY	290 444	94.8	85.9	10.4	ANNE ARUNDEL COUNTY	370 775	106.1	107.0	-8
ORANGE COUNTY	1 931 570	762.0	616.2	23.7	BALTIMORE CITY	786 775	254.8	249.3	2.2
RIVERSIDE COUNTY	663 923	246.9	221.9	11.3	BALTIMORE COUNTY	655 615	220.6	211.1	4.5
SACRAMENTO COUNTY	783 381	209.3	198.6	5.4	MONTGOMERY COUNTY	579 053	367.0	332.2	10.5
SAN BERNARDINO COUNTY	893 157	265.0	236.7	12.0	PRINCE GEORGES COUNTY	665 071	303.0	215.4	240.7
SAN DIEGO COUNTY	1 861 846	582.2	552.7	5.3	MASSACHUSETTS				
SAN FRANCISCO COUNTY	678 974	253.0	232.5	8.8	BRISTOL COUNTY	474 641	166.3	188.2	-11.6
SAN JOAQUIN COUNTY	347 342	100.6	99.1	1.5	ESSEX COUNTY	633 632	340.6	345.7	-1.5
SAN MATEO COUNTY	588 164	284.5	250.2	13.7	HAMDEN COUNTY	443 018	141.1	176.2	-19.9
SANTA BARBARA COUNTY	298 660	109.5	99.0	10.6	MIDDLESEX COUNTY	1 367 034	772.9	843.9	-8.4
SANTA CLARA COUNTY	1 295 071	524.0	514.9	1.8	NORFOLK COUNTY	606 587	374.0	407.2	-8.2
VENTURA COUNTY	529 899	196.5	179.2	9.7	PLYMOUTH COUNTY	405 437	188.6	216.6	-12.9
COLORADO									
DENVER COUNTY	491 396	221.1	211.9	4.3	SUFFOLK COUNTY	650 142	(NA)	(NA)	(NA)
EL PASO COUNTY	309 424	106.5	90.8	17.3	WORCESTER COUNTY	646 352	262.2	275.3	-4.8
JEFFERSON COUNTY	371 741	157.7	151.5	4.1	MICHIGAN				
CONNECTICUT									
FAIRFIELD COUNTY	807 143	563.6	552.6	2.0	GENESEE COUNTY	850 449	239.8	224.0	7.1
HARTFORD COUNTY	807 766	531.9	476.2	11.7	INGHAM COUNTY	272 437	162.4	138.3	17.4
NEW HAVEN COUNTY	761 337	427.4	369.3	9.8	KENT COUNTY	444 506	209.5	187.9	11.5
DELAWARE									
NEW CASTLE COUNTY	398 115	93.3	92.4	1.0	MACOMB COUNTY . . . . .	.694 600	453.2	430.3	5.3
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	637 651	365.7	308.1	18.7	OAKLAND COUNTY	1 011 793	800.3	745.9	7.3
FLORIDA									
BROWARD COUNTY	1 014 043	501.1	454.0	10.4	WASHTENAW COUNTY	264 748	205.0	195.2	5.0
DADE COUNTY	1 625 979	768.7	780.9	-1.6	WAYNE COUNTY	2 337 240	1 183.3	1 155.5	2.4
DUVAL COUNTY	570 981	142.7	135.2	5.5	MINNESOTA				
HILLSBOROUGH COUNTY	646 960	70.5	197.9	2-64.4	GENESEE COUNTY	850 449	239.8	224.0	7.1
ORANGE COUNTY	471 660	161.6	159.3	1.4	INGHAM COUNTY	272 437	162.4	138.3	17.4
PALM BEACH COUNTY	573 125	151.1	298.3	2-49.3	KENT COUNTY	444 506	209.5	187.9	11.5
PINELLAS COUNTY	728 409	241.4	238.3	1.3	MACOMB COUNTY . . . . .	.694 600	453.2	430.3	5.3
POLK COUNTY	321 652	82.9	80.7	2.7	OAKLAND COUNTY	1 011 793	800.3	745.9	7.3
GEORGIA									
DE KALB COUNTY	483 024	176.2	151.3	16.5	WASHTENAW COUNTY	264 748	205.0	195.2	5.0
FULTON COUNTY	589 904	377.0	316.5	19.1	WAYNE COUNTY	2 337 240	1 183.3	1 155.5	2.4
HAWAII									
HONOLULU COUNTY	762 874	203.8	185.7	9.7	MISSOURI				
ILLINOIS									
COOK COUNTY	b 253 190	2 774.5	2 690.4	3.1	JACKSON COUNTY . . . . .	.629 180	278.2	230.3	20.8
DU PAGE COUNTY	658 177	389.5	203.7	291.2	ST LOUIS CITY	453 085	95.3	85.6	11.3
KANE COUNTY	278 405	126.5	115.3	9.7	ST LOUIS COUNTY	974 815	428.0	384.1	11.4
LAKE COUNTY	440 372	229.8	251.8	-8.7	NEBRASKA				
ST CLAIR COUNTY	265 469	60.2	56.7	6.2	DOUGLAS COUNTY	397 884	189.1	174.3	8.5
WILL COUNTY	324 460	157.1	113.6	238.3	MISSOURI				
INDIANA									
ALLEN COUNTY	294 335	93.2	90.7	2.8	BERGEN COUNTY	845 385	638.4	571.6	11.7
LAKE COUNTY	522 965	226.3	210.5	7.5	BURLINGTON COUNTY	362 542	163.4	153.3	6.6
MARION COUNTY	765 233	(NA)	(NA)	(NA)	CAMDEN COUNTY	471 650	257.5	238.0	8.2
NEW JERSEY									
MONMOUTH COUNTY					ESSEX COUNTY	850 451	508.2	486.6	4.4
MORRIS COUNTY					HUDSON COUNTY	556 972	279.6	270.6	3.3
MIDDLESEX COUNTY					MERCER COUNTY	307 863	198.0	188.0	5.3
MONSANTO COUNTY					MIDDLESEX COUNTY	595 893	390.9	353.9	10.5
MORRIS COUNTY					MONTGOMERY COUNTY	503 173	320.6	284.9	12.5
OCEAN COUNTY					MORRIS COUNTY	407 630	318.3	292.6	8.8
PASSAIC COUNTY					NEW JERSEY				
UNION COUNTY					BERGEN COUNTY	346 038	223.4	196.0	14.0
					BURLINGTON COUNTY	447 585	214.8	201.7	6.5
					CAMDEN COUNTY	504 094	315.8	307.1	2.8

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 5. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1983
and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended March			Area	Area population, 1980 ¹	Collections, 12 months ended March							
		1983	1982	Percent change			1983	1982	Percent change					
NEW MEXICO														
BERNALILLO COUNTY	419 700	80.7	92.7	-12.9	PENNSYLVANIA--CONTINUED									
NEW YORK														
ALBANY COUNTY	285 909	130.0	121.4	7.1	LUZERNE COUNTY	343 079	64.1	63.8	.5					
ERIE COUNTY	1 015 472	515.4	483.8	6.5	MONTGOMERY COUNTY	643 621	302.1	279.0	8.3					
MONROE COUNTY	702 238	381.6	435.7	-12.4	PHILADELPHIA COUNTY	1 688 210	434.4	448.5	-3.1					
NASSAU COUNTY	1 321 582	1 305.7	1 374.5	-5.0	WESTMORELAND COUNTY	392 294	118.0	101.6	16.1					
NEW YORK CITY	7 071 030	(NA)	3 529.7	(NA)	YORK COUNTY	312 963	76.7	71.6	7.1					
ONEIDA COUNTY	253 466	129.8	113.3	14.6	RHODE ISLAND									
ONONDAGA COUNTY	463 324	267.8	242.8	10.3	PROVIDENCE COUNTY	571 349	276.4	267.3	3.4					
SUFFOLK COUNTY	1 284 231	1 379.5	1 134.9	21.6	SOUTH CAROLINA									
WESTCHESTER COUNTY	866 599	895.6	785.8	14.0	CHARLESTON COUNTY	277 308	85.0	79.0	7.6					
NORTH CAROLINA														
GUILFORD COUNTY	317 154	97.9	91.1	7.5	GREENVILLE COUNTY	287 913	75.9	74.5	1.9					
MECKLENBURG COUNTY	404 270	165.8	155.3	6.8	RICHLAND COUNTY	267 823	50.3	50.2	.2					
WAKE COUNTY	300 833	99.8	89.1	12.0	TENNESSEE									
OHIO														
CUYAHOGA COUNTY	1 498 295	713.9	677.6	5.4	DAVIDSON COUNTY	477 811	130.4	120.9	7.9					
FRANKLIN COUNTY	869 109	330.7	277.0	19.4	HAMILTON COUNTY	287 740	84.3	77.3	9.1					
HAMILTON COUNTY	873 136	372.1	337.7	10.2	KNOX COUNTY	319 694	83.5	78.2	6.8					
LORAIN COUNTY	274 909	(NA)	88.5	(NA)	SHELBY COUNTY	777 113	241.1	229.9	4.9					
LUCAS COUNTY	471 741	231.5	177.8	30.2	TEXAS									
MAHONING COUNTY	289 487	77.2	74.7	3.3	BEXAR COUNTY	988 800	227.8	238.9	-4.6					
MONTGOMERY COUNTY	571 697	220.2	199.3	10.5	DALLAS COUNTY	1 556 549	776.5	698.3	11.2					
STARK COUNTY	378 823	114.0	103.5	10.1	EL PASO COUNTY	479 899	127.5	123.3	3.4					
SUMMIT COUNTY	524 472	216.3	184.8	17.0	HARRIS COUNTY	2 409 544	1 370.3	1 199.4	14.2					
OKLAHOMA					TARRANT COUNTY	860 880	202.5	179.6	12.8					
OKLAHOMA COUNTY	568 933	135.8	117.9	15.2	TRAVIS COUNTY	419 335	184.7	157.9	17.0					
TULSA COUNTY	470 593	140.4	120.2	16.8	UTAH									
OREGON					SALT LAKE COUNTY	619 066	216.4	207.2	4.4					
MULTNOMAH COUNTY	562 640	349.8	306.2	14.2	VIRGINIA									
PENNSYLVANIA														
ALLEGHENY COUNTY	1 450 085	698.3	549.6	10.7	FAIRFAX COUNTY	596 901	409.5	371.4	10.3					
BERKS COUNTY	312 509	82.6	76.0	8.7	NORFOLK CITY	266 979	59.9	55.1	8.7					
BUCKS COUNTY	479 211	230.1	209.2	10.0	WASHINGTON									
CHESTER COUNTY	316 660	82.7	66.8	23.8	KING COUNTY	1 269 749	462.3	417.8	10.7					
DELAWARE COUNTY	555 007	178.4	180.8	-1.3	PIERCE COUNTY	485 643	125.5	113.4	8.9					
ERIE COUNTY	279 780	95.9	94.9	1.1	SNOHOMISH COUNTY	337 016	95.1	86.9	9.4					
LANCASTER COUNTY	362 346	62.1	50.4	23.2	SPOKANE COUNTY	341 835	79.5	71.1	11.8					
LEHIGH COUNTY	273 582	103.5	96.8	6.5	WISCONSIN									
NA Not available.														
¹ Population data are from the 1980 Decennial Census.														
² Reflects change in collection cycle.														

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

Table 6. Collections of Selected State Taxes, First Quarter of 1983 and Prior Periods

State	Total tax collections ¹					General sales and gross receipts				
	1st quarter 1983 (thousand dollars)	12-month periods			1st quarter 1983 (thousand dollars)	12-month periods			Year ended March 1983 (thousand dollars)	Percent change from--
		Year ended March 1983 (thousand dollars)	Percent change from--	Year ended Dec. 1982		Year ended March 1982	Year ended March 1983 (thousand dollars)	Percent change from--		Year ended Dec. 1982
UNITED STATES, TOTAL ²	42 195 526	167 058 274	1.2	4.3	13 570 352	51 999 017	1.6	5.2		
ALABAMA	675 129	2 276 865	3.5	2.7	161 383	637 664	1.4	3.9		
ALASKA	431 106	2 081 078	-10.5	-24.8	(X)	(X)				
ARIZONA	483 137	1 945 569	4.0	9.2	213 054	794 165	1.4	1.5		
ARKANSAS	351 079	1 310 488	1.9	5.3	105 942	430 317	1.4	3.5		
CALIFORNIA	5 516 189	22 118 834	1.4	4.9	2 025 246	7 554 517	1.6	-		
COLORADO	346 492	1 711 493	1.7	7.2	153 956	618 384	.3	3.6		
CONNECTICUT	613 695	2 485 844	2.8	15.5	278 998	1 074 553	3.0	9.1		
DELAWARE	169 204	616 823	2.1	7.4	(X)	(X)				
FLORIDA	1 553 943	6 015 162	2.7	8.6	865 629	3 231 226	4.6	18.4		
GEORGIA	832 170	3 436 417	1.8	6.5	290 605	1 145 498	1.6	6.7		
HAWAII	286 201	1 099 134	1.9	-3.5	155 780	589 223	2.5	1.3		
IDAHO	140 865	571 767	-.2	-1.6	37 305	149 040	2.1	1.4		
ILLINOIS	1 973 781	7 487 697	1.5	-	621 140	2 357 731	.6	.8		
INDIANA	816 871	3 046 590	1.6	3.3	395 315	1 499 585	.2	3.4		
IOWA	599 722	1 989 637	-.9	3.1	145 538	536 371	3.5	3.1		
KANSAS	384 500	1 452 873	-.5	.3	121 343	472 807	.5	.8		
KENTUCKY	655 942	2 594 387	1.4	6.8	172 931	702 267	1.3	5.0		
LOUISIANA	691 447	3 044 080	-1.6	-3.0	199 624	864 422	-3.8	-6.7		
MAINE	202 191	768 215	2.6	7.0	62 845	262 883	2.0	6.0		
MARYLAND	761 963	3 334 717	1.5	7.9	218 356	836 040	2.9	6.5		
MASSACHUSETTS	1 242 085	5 006 787	1.4	4.1	249 371	998 200	2.8	8.3		
MICHIGAN	1 428 138	6 438 725	1.0	2.1	494 442	1 861 963	1.5	-1.4		
MINNESOTA	1 083 210	3 984 184	-.6	7.1	248 255	938 388	4.2	17.4		
MISSISSIPPI	396 909	1 519 637	-1.8	.8	184 938	765 949	-.2	.1		
MISSOURI	660 062	2 462 480	2.9	7.5	257 895	902 324	5.8	10.2		
MONTANA	114 330	503 533	-.2	-6.3	(X)	(X)	(X)	(X)		
NEBRASKA	224 579	901 707	3.3	6.8	82 812	310 159	4.5	7.0		
NEVADA	184 046	730 969	-1.5	4.5	86 026	358 375	-3.2	4.9		
NEW HAMPSHIRE	78 948	330 847	.5	10.3	(X)	(X)	(X)	(X)		
NEW JERSEY	1 320 992	5 842 303	2.3	5.4	391 744	1 520 449	6.2	-17.8		
NEW MEXICO	260 751	1 192 420	-3.9	-4.5	118 276	500 170	-3.2	-7.8		
NEW YORK	4 859 820	15 992 194	1.8	3.6	1 032 106	3 499 079	2.1	9.5		
NORTH CAROLINA	1 063 082	3 963 019	2.3	7.7	201 024	807 540	2.0	4.6		
NORTH DAKOTA	135 029	520 331	-.9	-6.6	39 220	146 261	-.9	.7		
OHIO	1 784 288	6 416 340	1.3	15.0	505 789	1 995 406	2.7	12.0		
OKLAHOMA	701 965	2 748 378	1.1	3.6	99 624	433 416	-5.4	-7.0		
OREGON	347 439	1 740 712	3.3	10.6	(X)	(X)	(X)	(X)		
PENNSYLVANIA	1 810 644	8 378 276	1.6	5.1	613 902	2 314 061	2.4	6.0		
RHODE ISLAND	172 168	723 550	2.0	10.3	49 928	206 433	-1.0	6.5		
SOUTH CAROLINA	516 254	2 024 719	1.3	3.0	164 112	668 880	1.7	4.3		
SOUTH DAKOTA	85 653	310 660	-1.6	-7.3	44 148	169 347	-1.8	-11.4		
TENNESSEE	572 727	2 227 104	1.6	6.9	286 554	1 166 675	1.5	6.4		
TEXAS	2 023 826	8 913 416	-1.4	-2	809 400	3 352 890	-2.3	-.4		
UTAH	234 245	963 392	1.5	5.4	103 640	389 207	.4	1.4		
VERMONT	84 653	351 787	3.4	8.9	19 018	62 518	11.0	31.8		
VIRGINIA	774 194	3 504 822	3.0	9.6	179 603	702 960	2.0	5.9		
WASHINGTON	918 209	3 830 753	1.9	13.1	562 333	2 162 828	1.7	15.1		
WEST VIRGINIA	347 098	1 468 937	-1.0	4.8	188 860	769 560	-1.3	6.1		
WISCONSIN	1 065 516	3 917 159	1.1	2.2	282 501	1 033 623	6.4	12.9		
WYOMING	219 039	761 463	-.9	1.6	49 839	205 663	-4.9	-7.8		
EXHIBIT: DISTRICT OF COLUMBIA	284 240	1 260 268	1.5	6.8	67 411	261 197	1.5	2.3		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, First Quarter of 1983 and Prior Periods—Continued

State	Motor fuel sales					Tobacco product sales				
	1st quarter 1983 (thousand dollars)	12-month periods			1st quarter 1983 (thousand dollars)	12-month periods			Year ended March 1983 (thousand dollars)	Percent change from--
		Year ended March 1983 (thousand dollars)	Percent change from--	Year ended Dec. 1982		Year ended March 1982	Year ended March 1983 (thousand dollars)	Percent change from--		Year ended Dec. 1982
UNITED STATES, TOTAL ²	2 550 039	10 525 719	.6	3.1	893 136	4 001 895	-1.4	.8		
ALABAMA	55 903	236 120	.3	-.2	16 326	69 675	-.8	-1.0		
ALASKA	14 310	43 440	21.2	53.2	1 076	5 321	-14.1	13.0		
ARIZONA	38 720	141 159	6.7	15.3	9 615	40 794	-2.6	-1.4		
ARKANSAS	30 588	131 499	1.2	-.3	12 545	53 193	-.2	2.5		
CALIFORNIA	226 607	863 001	2.7	3.3	59 630	273 124	-4.8	-3.9		
COLORADO	38 064	143 021	3.6	11.1	7 789	37 191	-1.7	-.8		
CONNECTICUT	37 329	151 387	1.3	1.7	16 948	74 324	-1.1	-1.0		
DELAWARE	12 765	40 655	13.9	32.1	2 723	12 053	-3.2	-5.7		
FLORIDA	110 675	436 920	.5	2.0	66 457	277 094	-.5	3.3		
GEORGIA	84 447	352 449	.3	-	19 178	66 097	-1.2	1.6		
HAWAII	8 173	33 710	.8	2.2	5 153	16 746	11.9	17.3		
IDAHO	11 185	52 948	-3.5	-1.2	1 612	8 211	-.8	-.8		
ILLINOIS	82 563	361 417	-1.8	-.6	42 015	174 126	.3	-2.8		
INDIANA	72 077	257 902	-.5	-4.3	17 261	79 737	-2.7	-7.3		
IOWA	45 362	186 273	.3	6.7	12 807	61 125	-2.8	3.2		
KANSAS	25 597	115 514	-1.6	.7	7 494	33 894	-2.1	-.1		
KENTUCKY	47 990	196 707	.4	-1.0	5 063	20 731	.1	-4.9		
LOUISIANA	42 746	187 090	-1.9	-1.6	11 794	61 822	-6.1	-5.2		
MAINE	11 253	50 446	-.2	2.6	5 005	24 205	-2.1	-1.5		
MARYLAND	53 695	224 177	4.8	20.3	13 776	68 115	-4.1	-3.2		
MASSACHUSETTS	58 273	264 787	.3	-2.4	30 765	139 061	-6.0	-14.5		
MICHIGAN	107 270	424 254	1.8	-1.5	29 749	130 586	-2.1	-6.2		
MINNESOTA	58 713	258 230	-.7	2.0	19 469	85 607	-1.5	-4.4		
MISSISSIPPI	22 207	117 808	-3.4	8.1	7 824	34 970	-1.3	-.4		
MISSOURI	46 627	193 958	2.0	3.2	18 382	72 969	5.8	19.0		
MONTANA	10 010	48 092	-.3	-2.2	2 446	11 198	-3.0	-5.6		
NEBRASKA	26 370	121 457	-1.5	-2.7	6 542	29 765	3.0	25.0		
NEVADA	15 459	59 432	2.3	14.9	2 915	13 022	-2.2	-4.1		
NEW HAMPSHIRE	14 278	61 291	1.0	12.5	5 253	25 423	-3.9	-4.1		
NEW JERSEY	69 942	290 391	.7	2.4	45 466	206 322	2.7	17.0		
NEW MEXICO	22 041	91 711	1.0	9.7	3 586	14 947	-.1	-2.5		
NEW YORK	100 464	436 795	-2.2	-1.6	72 019	330 975	-1.4	-2.6		
NORTH CAROLINA	87 004	378 699	.8	10.5	3 471	15 815	-4.2	-13.3		
NORTH DAKOTA	6 060	35 972	-1.8	4.0	2 013	9 624	-2.4	-1.8		
OHIO	144 778	588 132	1.8	23.7	42 143	190 226	-1.2	-6.8		
OKLAHOMA	28 380	128 908	-3.9	-4.6	19 173	87 361	-1.3	1.2		
OREGON	21 252	97 004	.9	9.1	13 332	60 699	-.2	46.7		
PENNSYLVANIA	142 277	557 104	1.0	-2.2	55 440	251 172	-1.7	-2.4		
RHODE ISLAND	9 679	43 425	-7.3	-6.1	6 427	29 692	.2	15.5		
SOUTH CAROLINA	51 655	220 184	.1	7.2	6 084	29 802	-2.6	-.9		
SOUTH DAKOTA	10 577	52 515	-4.0	-3.4	2 137	11 012	-4.2	-.4		
TENNESSEE	65 621	284 645	-.5	7.7	16 775	78 453	-2.2	.5		
TEXAS	115 899	485 585	-1.2	-1.9	79 293	352 976	-1.8	2.2		
UTAH	20 128	85 713	.7	8.3	2 720	12 680	.9	12.9		
VERMONT	6 500	26 796	-.9	8.4	2 174	9 685	-1.3	-4.4		
VIRGINIA	78 418	322 068	.6	-1.1	3 461	17 669	-3.2	-2.7		
WASHINGTON	60 780	244 778	1.3	-5.4	21 566	100 601	-.6	12.9		
WEST VIRGINIA	22 128	99 836	1.4	6.0	7 671	36 953	-3.3	-2.9		
WISCONSIN	63 947	261 005	-.4	2.2	29 577	129 480	2.8	27.2		
WYOMING	13 253	39 309	-3.9	-5.5	996	5 572	-6.7	-5.5		
EXHIBIT: DISTRICT OF COLUMBIA	5 438	22 932	3.7	8.9	2 051	10 250	-3.8	-3.5		

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 6. Collections of Selected State Taxes, First Quarter of 1983 and Prior Periods—Continued

State	Alcoholic beverage sales					Individual income			
	1st quarter 1983 (thousand dollars)	12-month periods			1st quarter 1983 (thousand dollars)	12-month periods			
		Year ended March 1983 (thousand dollars)	Percent change from--	Year ended Dec. 1982		Year ended March 1983 (thousand dollars)	Percent change from--	Year ended Dec. 1982	Year ended March 1982
UNITED STATES, TOTAL ²	674 646	2 724 612	.5	.7	11 965 308	48 059 217	2.3	7.1	
ALABAMA	22 871	103 943	-.8	6.0	155 855	542 761	9.9	1.0	
ALASKA	2 143	9 618	.5	9.3	598	1 724	13.2	67.4	
ARIZONA	6 817	23 383	.5	-1.7	127 658	497 372	15.8	24.5	
ARKANSAS	5 646	24 202	1.6	3.6	96 143	375 993	2.3	7.8	
CALIFORNIA	31 176	135 978	-1.2	-3.6	1 947 304	7 759 175	2.5	11.0	
COLORADO	5 227	22 887	-.8	-7.2	87 150	601 698	5.0	18.8	
CONNECTICUT	8 216	27 059	5.2	5.2	41 776	141 335	5.8	.8	
DELAWARE	1 039	5 135	1.3	-1.1	74 374	300 191	.9	7.6	
FLORIDA	81 797	314 423	-.2	1.8	(X)	(X)	(X)	(X)	
GEORGIA	23 901	100 988	.9	3.4	295 670	1 293 892	3.9	11.6	
HAWAII	2 521	8 065	14.8	-10.6	94 312	305 399	2.9	-13.3	
IDAHO	2 773	8 028	10.6	-1.6	59 377	224 102	4.5	5.2	
ILLINOIS	17 735	73 809	-.3	-2.3	585 034	2 255 297	1.7	4.9	
INDIANA	5 747	33 977	-.8	-2.3	230 695	751 486	5.5	7.4	
IOWA	3 870	16 237	1.2	-4.8	205 967	720 776	-.6	1.2	
KANSAS	8 112	34 466	-.6	1.4	117 928	489 371	1.2	10.1	
KENTUCKY	11 720	41 126	24.3	147.4	141 990	635 913	-.3	5.5	
LOUISIANA	12 773	55 679	-1.6	-1.7	5 290	196 457	-10.8	-4.8	
MAINE	5 305	27 570	-1.6	-4.1	53 098	234 491	4.9	16.1	
MARYLAND	6 643	28 991	-.8	-2.3	299 456	1 397 180	.3	7.2	
MASSACHUSETTS	19 524	82 536	-1.6	-8.9	536 979	2 422 665	1.6	6.2	
MICHIGAN	27 102	96 381	3.9	-.3	400 151	2 237 579	2.5	9.8	
MINNESOTA	12 778	53 268	-1.7	-4.6	463 517	1 709 770	2.1	7.8	
MISSISSIPPI	8 038	34 268	-.7	-1.0	32 949	177 744	-7.6	-15.4	
MISSOURI	5 256	24 246	.3	-2.7	237 906	821 883	1.6	6.4	
MONTANA	3 802	15 055	-.3	2.2	39 345	141 144	3.6	-15.2	
NEBRASKA	3 066	13 912	-.5	2.8	58 249	255 650	5.7	21.2	
NEVADA	2 152	10 805	-2.2	-7.2	(X)	(X)	(X)	(X)	
NEW HAMPSHIRE	1 260	5 834	1.1	13.9	1 336	15 114	.7	15.3	
NEW JERSEY	11 592	59 478	-1.0	-.2	343 705	1 385 451	3.0	12.1	
NEW MEXICO	3 754	17 077	-	25.3	5 24 506	27 245	-47.5	-42.7	
NEW YORK	35 123	142 291	-2.0	-3.2	2 428 541	8 275 753	1.0	3.0	
NORTH CAROLINA	27 777	117 286	.3	2.2	326 333	1 516 954	1.5	7.0	
NORTH DAKOTA	1 423	6 510	-.9	7.3	7 043	32 261	-1.6	-38.3	
OHIO	16 808	70 660	-.7	-16.0	476 846	1 640 345	11.3	33.7	
OKLAHOMA	6 598	39 764	-.7	-20.4	162 616	682 408	1.9	10.7	
OREGON	2 386	10 554	-.6	-.8	221 197	1 118 107	5.2	12.5	
PENNSYLVANIA	48 491	135 657	8.9	-.2	517 101	2 020 089	1.5	4.0	
RHODE ISLAND	1 423	7 383	-10.3	1.2	57 223	247 631	7.4	17.7	
SOUTH CAROLINA	20 994	92 812	.6	2.1	145 605	676 029	1.2	4.4	
SOUTH DAKOTA	2 302	9 754	3.5	7.4	(X)	(X)	(X)	(X)	
TENNESSEE	14 217	58 143	-	4.1	8 015	44 697	.3	7.9	
TEXAS	65 418	266 992	-.3	3.3	(X)	(X)	(X)	(X)	
UTAH	3 045	10 506	5.0	30.7	73 490	328 014	1.5	5.7	
VERMONT	3 210	14 202	-.8	-.9	22 955	112 892	1.1	2.2	
VIRGINIA	22 882	78 985	1.0	.6	340 565	1 568 058	3.6	10.5	
WASHINGTON	27 426	103 941	1.1	8.6	(X)	(X)	(X)	(X)	
WEST VIRGINIA	1 436	6 813	-.3	13.6	68 107	309 569	-.2	4.3	
WISCONSIN	8 980	42 102	-	-.4	406 945	1 567 552	-1.3	-9.2	
WYOMING	351	1 828	-28.6	-15.2	(X)	(X)	(X)	(X)	
EXHIBIT: DISTRICT OF COLUMBIA	1 800	7 321	-1.2	-3.5	77 593	343 295	1.1	4.3	

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 6. Collections of Selected State Taxes, First Quarter of 1983 and Prior Periods—Continued

State	Corporation net income					Motor vehicle and operations' license				
	1st quarter 1983 (thousand dollars)	12-month periods			1st quarter 1983 (thousand dollars)	12-month periods			Year ended March 1983 (thousand dollars)	Percent change from--
		Year ended March 1983 (thousand dollars)	Percent change from--	Year ended Dec. 1982		Year ended March 1982	Percent change from--	Year ended Dec. 1982		Year ended March 1982
UNITED STATES, TOTAL ²	3 187 307	13 162 580	-2.6	-8.0	1 749 848	6 263 635	-0.7	6.1		
ALABAMA	40 911	122 253	.5	6.6	8 150	41 249	-	.2		
ALASKA	22 752	266 291	-42.0	-68.1	5 227	15 124	12.4	26.1		
ARIZONA	11 000	113 300	-4.6	-.3	36 111	105 903	2.8	25.9		
ARKANSAS	18 408	90 067	-2.3	5.7	16 086	70 652	2.3	4.7		
CALIFORNIA	571 601	2 552 922	-3.1	-3.3	71 679	639 467	-13.4	19.6		
COLORADO	3 781	60 864	-16.3	-32.7	18 448	56 995	.4	-4.0		
CONNECTICUT	85 378	392 181	3.9	46.4	16 998	98 873	-.7	-1.5		
DELAWARE	5 067	35 347	9.5	27.0	6 152	25 742	2.7	5.4		
FLORIDA	76 334	388 281	-1.8	-6.5	62 813	274 763	-1.3	-.4		
GEORGIA	48 891	243 533	-5.0	-6.3	29 883	64 488	6.5	15.1		
HAWAII	2 015	27 469	-23.2	-42.7	3 274	8 821	9.5	-9.8		
IDAHO	6 725	42 598	-1.8	-14.6	8 047	33 732	-9.5	-14.9		
ILLINOIS	146 534	605 518	-3.2	-28.9	68 553	384 895	-.4	-1.3		
INDIANA	12 457	137 531	-4.9	-1.0	52 214	124 112	12.7	13.3		
IOWA	23 671	142 759	-4.3	7.9	106 940	152 184	.7	.9		
KANSAS	9 019	94 528	-14.1	-35.8	25 675	73 533	-5.3	-.8		
KENTUCKY	22 917	177 321	3.1	14.2	35 513	70 580	21.7	18.8		
LOUISIANA	57 899	323 908	10.9	17.9	12 061	53 458	3.8	-5.8		
MAINE	10 714	33 899	5.3	-9.6	14 862	38 619	1.1	-		
MARYLAND	21 259	141 766	1.8	-5.7	45 171	91 613	1.0	-		
MASSACHUSETTS	204 493	618 858	.5	1.0	29 516	113 479	-	-4.5		
MICHIGAN	223 241	970 391	1.4	3.3	37 527	208 130	-15.2	-12.7		
MINNESOTA	74 687	280 229	-10.9	-17.3	51 934	179 669	-2.8	14.6		
MISSISSIPPI	36 328	70 503	5.5	-4.2	17 532	52 302	-.2	13.5		
MISSOURI	3 582	115 952	-13.0	-9.0	40 778	118 132	-1.4	2.3		
MONTANA	5 406	38 806	-5.8	-26.4	9 751	25 729	7.6	5.8		
NEBRASKA	14 869	45 715	11.0	-11.1	19 942	43 720	-3.0	-4.7		
NEVADA	(X)	(X)	(X)	(X)	10 245	32 439	-1.3	2.1		
NEW HAMPSHIRE	18 435	77 186	-2.5	13.2	9 665	32 881	5.4	9.3		
NEW JERSEY	125 920	654 726	-5.0	-23.5	98 459	301 391	4.3	14.0		
NEW MEXICO	16 663	1 58 964	4.2	1.8	17 274	40 037	-4.9	1.8		
NEW YORK	470 334	1 255 803	4.3	-6.4	90 000	336 272	.1	1.6		
NORTH CAROLINA	127 992	316 231	12.0	14.9	67 683	170 354	1.9	23.0		
NORTH DAKOTA	3 093	33 724	-2.7	-22.3	16 708	31 949	4.5	14.9		
OHIO	201 857	503 317	-7.5	1.3	74 004	308 837	2.2	.6		
OKLAHOMA	22 663	117 312	-10.9	-17.4	61 461	190 798	6.8	8.5		
OREGON	20 131	144 915	-.4	6.2	28 536	120 788	-.2	12.1		
PENNSYLVANIA	106 210	878 002	-.6	-.3	121 632	434 591	8.0	7.0		
RHODE ISLAND	8 913	45 005	-.9	-9.6	6 375	22 116	2.6	1.0		
SOUTH CAROLINA	55 788	126 333	.9	-7.3	16 966	48 437	9.3	9.5		
SOUTH DAKOTA	121	981	-2.7	-59.6	11 282	15 030	-.4	-2.0		
TENNESSEE	53 157	207 288	.8	3.5	32 593	116 467	4.2			
TEXAS	(X)	(X)	(X)	(X)	58 183	317 790	-5.7	-9.9		
UTAH	2 951	36 548	-6.4	-12.3	10 449	28 687	6.4	34.1		
VERMONT	8 280	26 903	10.0	12.1	5 925	29 611	2.1	5.1		
VIRGINIA	24 211	179 260	.7	1.2	51 045	149 114	11.1	33.0		
WASHINGTON	(X)	(X)	(X)	(X)	40 726	136 497	5.0	33.9		
WEST VIRGINIA	11 221	32 702	-11.5	-8.8	9 034	57 548	-.4	11.2		
WISCONSIN	149 428	334 590	-.2	8.7	49 880	143 708	-2.8	18.6		
WYOMING	(X)	(X)	(X)	(X)	10 886	32 329	-3.9	-5.8		
EXHIBIT: DISTRICT OF COLUMBIA	16 782	76 356	10.3	16.8	9 467	18 865	1.0	7.5		

- Represents zero.

X Not applicable.

¹ Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Tax rate increased from 5 to 6 percent effective January 3, 1983.⁴Reflects change in collection cycle.⁵Schedule of refund payments exceeded gross collections during the quarter.

APPENDIX A

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 6 of this report.

ALABAMA

Alcoholic beverage sales tax. Rate increases became effective September 1, 1982.

ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax effective retroactively to January 1, 1979. Amounts shown are residual collections.

Corporation net income tax. Oil and gas corporate income tax repealed applicable in 1981. Oil and gas corporations are subject to the graduated corporate net income tax beginning in 1982.

ARIZONA

Motor fuel sales tax. Tax rate increased from 8 to 10 cents per gallon effective July 1, 1982.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1982.

CALIFORNIA

Corporation net income tax. Tax rates decreased applicable starting with the 1981 tax liability.

Motor vehicle and operators' license tax. Rate increases became effective January 1, 1982.

COLORADO

Corporation net income tax. Tax rates decreased applicable starting with the 1982 liability.

CONNECTICUT

Corporation net income tax. Unincorporated business tax was imposed effective July 1, 1981. Also, businesses were required to file estimated tax reports beginning January 1, 1982.

Motor vehicle and operators' license tax. Effective January 1, 1981, automobile registration is required every 2 years.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective June 1, 1982.

FLORIDA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent applicable May 1, 1982.

HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Individual income tax. Tax credits were allowed for the 1981 tax liability.

IDAHO

Motor vehicle and operators' license tax. Some rate decreases became effective July 1, 1982.

ILLINOIS

Corporation net income tax. Rate decreases became applicable January 1, 1981.

INDIANA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1983, was 11.1 cents per gallon.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1983, was 10 cents per gallon.

Alcohol beverage sales tax. New tax became effective June 1, 1982.

Motor vehicle and operators' license tax. New tax on motor carriers became applicable October 1, 1982.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MARYLAND

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective June 1, 1982.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1983, was 9.9 cents per gallon.

MICHIGAN

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective January 1, 1983.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

General sales and gross receipts tax. Exemption for cigarettes repealed and tax payments were accelerated effective February 1, 1982.

Motor fuel sales tax. Tax rate increased from 5 to 6 percent effective March 31, 1983.

Corporation net income tax. Rate decreases became applicable January 1, 1982.

MISSISSIPPI

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1983, was 7 cents per gallon.

Individual income tax. Personal exemptions were increased for the 1982 liability.

Motor vehicle and operators' license tax. Rate increases became effective November 1, 1981.

MISSOURI

Tobacco product sales tax. Rate increases became effective August 13, 1982.

Corporation net income tax. Intangibles tax on banking institutions repealed effective May 16, 1982.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1983, was 13.9 cents per gallon.

Tobacco product sales tax. Rate increases became effective May 1, 1982.

Individual income tax. Tax rate increase applicable January 1, 1982.

Corporation net income tax. Rate decreases were in effect January 1, 1980, through December 31, 1981.

NEVADA

Motor fuel sales tax. Tax rate increased from 6 to 10.25 cents per gallon effective July 1, 1982.

NEW JERSEY

Tobacco product sales tax. Rate increases became effective June 14, 1982.

NEW MEXICO

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of March 31, 1983, was 10 cents per gallon.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1981.

Individual income tax. Tax rates decreased and credits increased applicable January 1, 1981.

NORTH CAROLINA

Motor vehicle and operators' license tax. Rate increases became effective October 1, 1982.

NORTH DAKOTA

Individual income tax. Tax rates decreased applicable January 1, 1981.

Corporation net income tax. Tax rates decreased applicable starting with the 1981 tax liability.

OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of March 31, 1983, was 12.0 cents per gallon.

Tobacco product sales tax. Rate decreases became effective November 15, 1981.

Alcoholic beverage sales tax. Tax rate decreased effective June 30, 1981.

Individual income tax. Surtax was imposed on the 1982 liability.

OREGON

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective January 1, 1982.

Tobacco product sales tax. Rate increases became effective June 1, 1982.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of March 31, 1983, was 11 cents per gallon.

Tobacco product sales tax. Rate increases became effective March 15, 1982.

Individual income tax. Tax rate increased applicable to 1981 tax year.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1983, was 13 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1983, was 13 cents per gallon.

UTAH

Tobacco products sales tax. Rate increases became effective July 1, 1982.

Alcoholic beverage sales. Rate increases became effective July 1, 1982.

Motor vehicle and operators' license tax. Rate increases became effective June 28, 1982.

VERMONT

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1982.

Motor fuel sales tax. Tax was imposed on diesel fuel effective June 1, 1982.

VIRGINIA

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1982.

WASHINGTON

General sales and gross receipts tax. Additional business and occupation taxes were imposed and exemption for food products was repealed effective May 1, 1982.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of March 31, 1983, was 12 cents per gallon.

Tobacco product sales tax. Rate increases became effective May 1, 1982.

Motor vehicle and operators' license tax. Initiated staggered registration system effective July 1, 1981.

WISCONSIN

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective May 1, 1982.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1983, was 13 cents per gallon.

Tobacco product sales tax. Rate increases became effective May 1, 1982.

Motor vehicle and operators' license tax. Rate increases became effective October 1, 1982.

APPENDIX B

Seasonal Factors for Tax Collections, First Quarter of 1982 and Prior Periods

Period	Level of tax-imposing government		Property	General sales and gross receipts	Motor fuel sales	Type of tax			
	State	Local				Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS									
1983:									
1st quarter.....	100.1	101.9	100.5	103.5	96.3	95.1	103.3	124.8	99.4
1982:									
4th quarter.....	94.9	128.5	135.8	99.7	103.9	99.5	78.2	81.4	90.8
3d quarter.....	92.8	84.8	81.2	96.5	100.9	96.7	79.1	83.5	90.8
2d quarter.....	112.1	84.9	82.6	100.2	98.8	108.8	139.2	109.7	119.0
1st quarter.....	100.3	101.8	100.3	103.7	96.4	95.0	103.7	125.9	99.6
1981:									
4th quarter.....	94.7	128.4	135.6	99.6	103.6	99.5	78.0	81.1	90.6
3d quarter.....	92.8	85.0	81.6	96.5	101.1	96.7	78.8	82.7	90.8
2d quarter.....	112.1	85.0	82.9	100.1	98.9	108.9	139.2	109.8	119.0
1st quarter.....	100.5	101.1	99.1	103.9	96.6	94.9	104.6	127.7	99.8
1980:									
4th quarter.....	94.5	128.9	136.2	99.5	103.1	99.5	77.3	80.1	90.3
3d quarter.....	92.8	85.2	81.8	96.6	101.5	96.6	78.5	81.5	90.8
2d quarter.....	112.2	85.2	83.6	100.0	99.0	109.1	139.1	110.0	119.1
1st quarter.....	100.8	100.0	97.4	104.0	96.6	94.8	106.0	130.2	100.1
1979:									
4th quarter.....	94.1	129.6	137.0	99.3	102.3	99.6	76.3	78.5	89.9
3d quarter.....	92.7	85.5	82.1	96.7	102.1	96.3	78.1	80.2	90.9
2d quarter.....	112.4	85.6	84.5	100.0	99.3	109.5	139.1	109.8	119.3
1st quarter.....	101.2	98.4	95.1	104.4	96.3	94.8	107.6	134.0	100.5
1978:									
4th quarter.....	93.7	130.9	138.5	99.1	101.7	99.5	75.0	76.3	89.3
3d quarter.....	92.7	85.5	82.2	96.7	102.8	95.9	77.4	79.2	90.8
2d quarter.....	112.6	86.1	85.3	100.1	99.7	110.0	139.6	109.4	119.8
1st quarter.....	101.4	96.4	93.0	104.2	95.8	94.9	109.0	137.9	100.5

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to the current quarter. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 4 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.